

### **TRENDING-UP INSTRUCTIONS**

If the need arises to "Trend-up", use the trending charts (PPBA-31 and PPBA-32). These charts would be used if you know an F.O.B., new price or suggested retail price for a certain year and want to know an approximate F.O.B., new price or suggested retail price for any year of the same make and model manufactured after that year. Always use the correct chart for the type of property you are looking for (the PPBA-32 is for trending up heavy equipment and the PPBA-31 is for trending up all other types of property). After arriving at the F.O.B., new price or suggested retail price for the year needed, go to the proper depreciation table to arrive at the current market value.

### **USING THE CHART**

Divide the unknown year trend factor by the trend factor of the year known. If you want to know the estimated F.O.B., new cost or suggested retail price for 1967 and you have the F.O.B., new cost or suggested retail price for 1959 you would divide the 1967 trend factor by the 1959 trend factor. The result of this division would be multiplied by the F.O.B., new cost or suggested retail price for 1959 to arrive at the approximate F.O.B., new cost or suggested retail price for 1967.

**Example:** You know the F.O.B. for a 1959 piece of heavy machinery and you need to know the F.O.B. for a 1967 piece of heavy machinery of the same make and model. Going to PPBA-32 you find the trends of 283.5 for a 1967 and 241.6 for a 1959. Dividing 283.5 by 241.6 gives you 1.173. You would multiply the 1959 F.O.B. by 1.173 to arrive at an F.O.B. for 1967. Your "trended-up" F.O.B. will be larger than your known F.O.B. when trending-up.